NOTES

1. Papers selected for inclusion in General Sessions will be available at the Conference in the following official languages of the United Nations: English, French, Russian and Spanish.

2. Papers selected for inclusion in Specialized Sessions will be available at the Conference in only one of the above official languages.

3. Summaries of all papers, as submitted by contributors, will be available at the Conference in the following official languages of the United Nations: English, French, Russian and Spanish.

4. Papers and summaries will not be available for general distribution in advance of the Conference. They will be published in advance in limited quantities only for the use of delegations of participating governments and of other authorized participants. Post-Conference publication and general distribution of the Conference Proceedings will follow United Nations practices as laid down by the United Nations Publications Board.

SOME PROBLEMS POSED BY THE SETTING UP OF ECONOMIC ACCOUNTS IN LESS DEVELOPED COUNTRIES

The Republic of the Niger has begun work on some Economic Accounts for the years 1959 and 1960. This work has made it possible to understand under what conditions the techniques of the National Accountancy as applied in industrialized countries could be used in the less developed countries. This transposition runs into several difficulties.

A. Difficulties of Methodology

a) The use of conventional National Accountancy categories makes it difficult to identify the various media in terms of their economic role.

- Ambiguity in the concepts of "undertakings" and "households" when applied to African populations.

- Difficulties regarding the exact definition of "Administrations" and "external" media.

b) The usual National Accountancy concepts become an obstacle to the systematic counting of economic activities.

The problem of household activities and of traditional media of exchange. Systematic under-estimation of production.

c) The scattering of markets into manifold independent centres of barter and the existence of a very important sector whose production is for own consumption which makes the problem of value assessment particularly acute.

The problem of setting up a coherent price system.

Difficulties relating to the value of non-commercialized products.

Trial solutions.

B. Difficulties arising from lack of information

The almost total absence of reliable statistics.

a) The count of commercial undertakings lumps together elements of very unequal value: traditional undertakings and modern type undertakings. The problem of the accounts of commercial undertakings.

b) The count of administrations is that about which there is least uncertainty (Public Accountancy).

c) The foreign account is of indifferent value. In fact, customs statistics scarcely correspond to reality and there is no balance of payments available for internal transactions of the free zone.

d) The count of households is based on almost no direct information (Absence of consumer surveys).

Conclusion

A. The National Accounts of the Niger (as well as most of those set up for less developed countries) are not yet exact enough to serve as an instrument for the orientation of economic policy.

However :

a) they give a fairly good total picture of the economy of the country, as this is rudimentary. They can be used to determine the general directions of a development policy.

b) certain data concerning the modern sector are sufficiently accurate to enable certain economic calculations to be made.

B. Their improvement implies (apart from better statistical information) a revision of accountancy methods.

It appears desirable to retain the distinction between counts of transactions and counts of media, while restoring to transactions and to media such definitions as give a faithful representation of reality:

- the institution of a count of "traditional media" recording all the activities of African peasants and cattle breeders (especially consumption and production).
- the adaptation of the count of Administrations to the producer activity of the above.
- the classification of external media in terms of the specific ties that link them to internal media.

C. The National Accountancy techniques, before they actually provide a workable instrument that can be used at the centres of direction of the economy, do constitute an excellent means of organizing the collation of information and of establishing research programmes.

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